

**COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND CABLE**

Investigation by the Department of  
Telecommunications and Cable on its own  
Motion into Accounting Practices and  
Recordkeeping of Telecommunications Carriers

D.T.C. 18-3

**LIST OF DPU COMMENT ATTACHMENTS**

1. Attachment A – D.T.C. 18-3, DPU July 25, 2018 Comments
2. Attachment B – D.T.C. 18-3, DPU August 9, 2018 Reply Comments
3. Attachment C – D.T.C. 18-3, DPU November 21, 2019 Comments
4. Attachment D – D.T.C. 18-3, DPU December 19, 2019 Reply Comments
5. Attachment E – Massachusetts Department of Revenue Division of Local Services, Centrally Valued Utilities' Fiscal Year 2022 Telephone Values – Poles, Wires & Underground Conduits, Wires & Pipes (Excel version)
6. Attachment F – Excel spreadsheet of Verizon's annual pole data filed with the FCC and related DPU calculations